efile GRAPHIC print - DO NOT PROCESS As Filed Data -

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private

DLN: 93493296003298 OMB No 1545-0047

Open to Public Inspection

Department of the Treasure Internal Revenue Service

foundations) Do not enter social security numbers on this form as it may be made public ▶ Information about Form 990 and its instructions is at www IRS gov/form990

A For the 2017 calendar year, or tax year beginning 01-01-2017 , and ending 12-31-2017 Name of organization PRAGER UNIVERSITY FOUNDATION D Employer identification number B Check if applicable ☑ Address change 27-1763901 ■ Name change Doing business as ☐ Initial return ☐ Final return/terminated E Telephone number Number and street (or P O box if mail is not delivered to street address) 15021 VENTURA BLVD NO 552 ☐ Amended return ☐ Application pending (747) 251-2005 City or town, state or province, country, and ZIP or foreign postal code SHERMAN OAKS, CA $\,\,$ 91403 $\,$ G Gross receipts \$ 12,239,056 F Name and address of principal officer H(a) Is this a group return for MARISSA STREIT ☐Yes ☑No subordinates? 15021 VENTURA BLVD NO 552 H(b) Are all subordinates <u>SHERMAN OAKS, CA 91403</u> ☐ Yes ☐No included? Tax-exempt status 4947(a)(1) or If "No," attach a list (see instructions) Website: ► WWW PRAGERU COM **H(c)** Group exemption number ▶ L Year of formation 2010 M State of legal domicile VA **Summary** 1 Briefly describe the organization's mission or most significant activities PRODUCTION AND PROMOTION OF ONLINE VIDEOS OF AN EDUCATIONAL NATURE Activities & Governance Check this box ▶ ☐ If the organization discontinued its operations or disposed of more than 25% of its net assets Number of voting members of the governing body (Part VI, line 1a) . . . 3 10 Number of independent voting members of the governing body (Part VI, line 1b) 4 10 5 25 Total number of individuals employed in calendar year 2017 (Part V, line 2a) Total number of volunteers (estimate if necessary) . . . 6 1,160 131,573 7a Total unrelated business revenue from Part VIII, column (C), line 12 ${f b}$ Net unrelated business taxable income from Form 990-T, line 34 7b **Current Year** 10,238,171 8 Contributions and grants (Part VIII, line 1h) . . 5,443,688 9 Program service revenue (Part VIII, line 2g) 54,740 170,474 **10** Investment income (Part VIII, column (A), lines 3, 4, and 7d) . . 11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) -161,720 -25,085 5,336,708 10,383,560 12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12) Grants and similar amounts paid (Part IX, column (A), lines 1–3) . . . 14 Benefits paid to or for members (Part IX, column (A), line 4) . . . 0 753,956 1,730,965 15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10) Expenses **16a** Professional fundraising fees (Part IX, column (A), line 11e) . **b** Total fundraising expenses (Part IX, column (D), line 25) ▶931,514 **17** Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e) . . . 2,564,585 6,624,647 3,318,541 8,355,612 18 Total expenses Add lines 13-17 (must equal Part IX, column (A), line 25) 2,027,948 19 Revenue less expenses Subtract line 18 from line 12 . 2,018,167 Assets or d Balances End of Year Beginning of Current Year 8,382,392

Part II Signature Block

20 Total assets (Part X, line 16) . 21 Total liabilities (Part X, line 26) .

Under penalties of perjury, I declare that I have examined this return, inclu-knowledge and belief, it is true, correct, and complete Declaration of prepa any knowledge

22 Net assets or fund balances Subtract line 21 from line 20 .

Sign Here

Signature of officer MARISSA STREIT CEO Type or print name and title Print/Type preparer's name MATTHEW Q KEEFER CPA Preparer's signature MATTHEW Q KEEFER C

Paid **Preparer** Use Only Firm's name FORFINE SCHILLER & GARDYN PA Firm's address ► 10045 RED RUN BLVD SUITE 250 OWINGS MILLS, MD 21117

May the IRS discuss this return with the preparer shown above? (see instru For Paperwork Reduction Act Notice, see the separate instructions.

391,566

7,990,826

5,853,963

174,051

5,679,912

Form	n 990 (2017)						Page 2
Par	tiiii Statement	of Program Servic	e Accomplis	hments			
	Check if Sched	dule O contains a respo	nse or note to a	any line in this Part III			. 🗆
1	Briefly describe the o	rganızatıon's mıssıon					
PUBL	IC CHARITY THAT WIL	L BE CARRYING ON PR	OGRAMS THE F	PRIMARY PROGRAMS WIL	L BE ONLINE VIDEOS OF AN EDUC	ATIONAL NATUR	RE
_	D. J. th				ale corres made bade al am		
2		· -		vices during the year whi	ch were not listed on	□ Yes 🗸	No
		r 990-EZ?				L res E	NO
3	Did the organization						
•	services?	ics, any program	☐ Yes ☑ No				
		se changes on Schedul				□ les l	_ 140
4	•	-		nts for each of its three la	argest program services, as measur	ed by expenses	
	Section 501(c)(3) and	d 501(c)(4) organizatio	ns are required	to report the amount of	grants and allocations to others, th		
	expenses, and revenu	ue, if any, for each pro	gram service re	ported			
4a	(Code) (Expenses \$	6,579,726	including grants of \$) (Revenue \$)	
	See Additional Data	, (=,	.,,	J	, (,	
4b	(Code) (Expenses \$		including grants of \$) (Revenue \$)	
	-						
	-						
4c	(Code) (Expenses \$		including grants of \$) (Revenue \$)	
						,	
	-						
	-						
4d	Other program service	ces (Describe in Schedi	ıle O)				
-u	(Expenses \$		uding grants of	\$) (Revenue \$)	
40	Total program serv		6 579 7			,	

or X as applicable

Yes

1

2

3

4

5

6

7

8

9

10

11a

11b

11c

11d

11e

11f

12a

13

14a

14h

15

16

17

18

19

Yes

Yes

Yes

Yes

Page 3

No

Nο

Nο

Nο

No

No

Nο

No

Nο

No

No

Nο

Nο

Νo

Nο

Nο

Nο

No

No

Nο

Form **990** (2017)

Part IV Checklist of Required Schedules

Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete

Is the organization required to complete Schedule B, Schedule of Contributors (see instructions)? 🔰 . . . Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates

Section 501(c)(3) organizations.

Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year?

Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19?

Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts?

Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II 💆 . . .

Did the organization maintain collections of works of art, historical treasures, or other similar assets?

Did the organization report an amount in Part X, line 21 for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments,

a Did the organization report an amount for land, buildings, and equipment in Part X, line 10?

12a Did the organization obtain separate, independent audited financial statements for the tax year?

Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E

14a Did the organization maintain an office, employees, or agents outside of the United States? . . .

column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I (see instructions)

foreign organization? If "Yes," complete Schedule F, Parts II and IV

or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV

b Was the organization included in consolidated, independent audited financial statements for the tax year?

b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments

valued at \$100,000 or more? If "Yes," complete Schedule F, Parts I and IV

If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VIII, VIII, IX,

Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its

d Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported

Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X 🕏

Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses

the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X 🛸

If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional 🛸

Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any

Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to

Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX,

Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII,

Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes,"

total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII 🥦

assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII 😏

b Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total

permanent endowments, or quasi-endowments? If "Yes," complete Schedule D, Part V 🕏

29

Part IV Checklist of Required Schedules (continued) Yes **20a** Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H . . 20a No b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return? 20b Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic Nο 21 government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX. 22 Nο column (A), line 2? If "Yes," complete Schedule I, Parts I and III

Page 4

Nο

No

No

Nο

Nο

Nο

Nο

Nο

No

No

Nο

Nο

Nο

Nο

Nο

Nο

Yes

23

24a

24b

24c

24d

25a

25b

26

27

28a

28b

28c

29

30

31

32

33

34

35a

35h

36

37

Yes

Form 990 (2017)

Yes

Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes,

b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? . . .

c Did the organization maintain an escrow account other than a refunding escrow at any time during the year

d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year? . . .

that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ?

officer, director, trustee, or direct or indirect owner? If "Yes," complete Schedule L, Part IV

Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets?

301 7701-2 and 301 7701-3? If "Yes," complete Schedule R, Part I

within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2 . . .

is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI

35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?

a A current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L,

Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes,"

b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and

Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons?

Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member

Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV

b A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part

An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an

Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation

Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections

Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and

b If 'Yes' to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity

Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related

Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that

Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 197 Note.

Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M . . .

Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I .

24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and

25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.

instructions for applicable filing thresholds, conditions, and exceptions)

/ / / / /	990 (2017)			Page
Par	t V Statements Regarding Other IRS Filings and Tax Compliance			
	Check if Schedule O contains a response or note to any line in this Part V			
			Yes	No
	Enter the number reported in Box 3 of Form 1096 Enter -0- if not applicable 1a 45			
	Enter the number of Forms W-2G included in line 1a Enter -0- if not applicable 1b 0			
	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1 c	Yes	
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by			
	this return	4	V	
Ь	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note.If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)	2b	Yes	
За	Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a	Yes	
Ь	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation in Schedule O	3b	Yes	
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?			
	The second of th	4a		No
Ь	If "Yes," enter the name of the foreign country See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR)			
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a		No
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b		No
С	If "Yes," to line 5a or 5b, did the organization file Form 8886-T?			
-		5с		
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6а		No
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b		
7	Organizations that may receive deductible contributions under section 170(c).			
а	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a	Yes	
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b	Yes	
С	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c		No
d	If "Yes," indicate the number of Forms 8282 filed during the year			
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e		No
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f		No
	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as	- ' · · · · · · · · · · · · · · · · · · 		""
9	required?	7g		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h		
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8		
۵,	Did the sponsoring organization make any taxable distributions under section 4966?	9a		
	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b		
	Section 501(c)(7) organizations. Enter			
	Initiation fees and capital contributions included on Part VIII, line 12 10a			
	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities 10b	1		
	Section 501(c)(12) organizations. Enter	1		
	Gross income from members or shareholders			
	Gross income from other sources (Do not net amounts due or paid to other sources			
	against amounts due or received from them)	1		
2a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a		
	If "Yes," enter the amount of tax-exempt interest received or accrued during the year 12b			
		-		
b	Section 501(c)(29) qualified nonprofit health insurance issuers.			ı
В	Is the organization licensed to issue qualified health plans in more than one state? Note. See the instructions for	125		
ь 3 а	Is the organization licensed to issue qualified health plans in more than one state? Note. See the instructions for additional information the organization must report on Schedule O Enter the amount of reserves the organization is required to maintain by the states in	13a		
b 3 a b	Is the organization licensed to issue qualified health plans in more than one state? Note. See the instructions for additional information the organization must report on Schedule O Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13a		
ь .3 а ь	Is the organization licensed to issue qualified health plans in more than one state? Note. See the instructions for additional information the organization must report on Schedule O Enter the amount of reserves the organization is required to maintain by the states in	13a 14a		No

	370 (L		,,		- age o
Pair	t VI	Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and for a "No 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions	" respo	nse to li	nes
		Check If Schedule O contains a response or note to any line in this Part VI			✓
Se		A. Governing Body and Management	• •	• •	
30	CCIOII	A. Governing Body and Management		Yes	No
1a	Enter	the number of voting members of the governing body at the end of the tax year label 10		103	
	body,	or if the governing body delegated broad authority to an executive committee or rommittee, explain in Schedule O			
b		the number of voting members included in line 1a, above, who are independent 1b 10			
2		ny officer, director, trustee, or key employee have a family relationship or a business relationship with any other director, trustee, or key employee?	2		No
3		e organization delegate control over management duties customarily performed by or under the direct supervision cers, directors or trustees, or key employees to a management company or other person?	3		No
4	Did th	e organization make any significant changes to its governing documents since the prior Form 990 was filed?	4		No
5	Did th	e organization become aware during the year of a significant diversion of the organization's assets?	5		No
6		e organization have members or stockholders?	6		No
		e organization have members, stockholders, or other persons who had the power to elect or appoint one or more	\vdash		110
/ a		e organization have members, stockholders, or other persons who had the power to elect or appoint one or more ers of the governing body?	7a		No
b		ny governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or	7b		No
	persor	e organization contemporaneously document the meetings held or written actions undertaken during the year by			
	the fol	llowing			
а	_	overning body?	8a	Yes	
Ь	Each o	committee with authority to act on behalf of the governing body?	8b	Yes	
9		re any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the ization's mailing address? <i>If "Yes," provide the names and addresses in Schedule O</i>	9		No
Se	ction	B. Policies (This Section B requests information about policies not required by the Internal Revenu	e Code	e.)	
				Yes	No
10a	Did th	e organization have local chapters, branches, or affiliates?	10a		No
b		s," did the organization have written policies and procedures governing the activities of such chapters, affiliates, ranches to ensure their operations are consistent with the organization's exempt purposes?	10b		
11a	Has th	ne organization provided a complete copy of this Form 990 to all members of its governing body before filing the	11a	Yes	
ь	Descri	be in Schedule O the process, if any, used by the organization to review this Form 990			
12a	Did th	e organization have a written conflict of interest policy? If "No," go to line 13	12a	Yes	
b		officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to	12b	Yes	
С		e organization regularly and consistently monitor and enforce compliance with the policy? <i>If "Yes," describe in lule O how this was done</i>	12c	Yes	
13	Did th	e organization have a written whistleblower policy?	13		No
14	Did th	e organization have a written document retention and destruction policy?	14		No
15	Did th	e process for determining compensation of the following persons include a review and approval by independent as, comparability data, and contemporaneous substantiation of the deliberation and decision?			
a	The or	ganization's CEO, Executive Director, or top management official	15a	Yes	
ь	Other	officers or key employees of the organization	15b	Yes	
	If "Yes	s" to line 15a or 15b, describe the process in Schedule O (see instructions)			
16a	Did th	e organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a e entity during the year?	16a		No
b	If "Yes	s," did the organization follow a written policy or procedure requiring the organization to evaluate its participation t venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt			
	status	with respect to such arrangements?	16b		<u></u>
Se	ction	C. Disclosure			
17	List th	e States with which a copy of this Form 990 is required to be filed▶			
		AL , AK , CA , CT , FL , GA , HI , IL , KS , , MS , NH , NJ , NM , NY , NC , OK , OR , F VA , WV , WI , NV	KY, MD PA, RI,	SC, TN	MI, MN
18		n 6104 requires an organization to make its Form 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) ble for public inspection. Indicate how you made these available. Check all that apply			
	□ o	wn website 🔲 Another's website 🗹 Upon request 🔲 Other (explain in Schedule O)			
19	Descri	be in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest			
	policy	, and financial statements available to the public during the tax year			
20		the name, address, and telephone number of the person who possesses the organization's books and records ORGANIZATION 15021 VENTURA BLVD STE 552 SHERMAN OAKS, CA 91403 (727) 251-2005			

Part VII

Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees,

and Independent Contractors

Check if Schedule O contains a response or note to any line in this Part VII .

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed Report compensation for the calendar year ending with or within the organization's tax year

- List all of the organization's current officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation Enter -0- in columns (D), (E), and (F) if no compensation was paid
- List all of the organization's current key employees, if any See instructions for definition of "key employee" • List the organization's five current highest compensated employees (other than an officer, director, trustee or key employee)
- who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations
- List all of the organization's former officers, key employees, or highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations
- List all of the organization's former directors or trustees that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations
- List persons in the following order individual trustees or directors, institutional trustees, officers, key employees, highest compensated employees, and former such persons Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee

(A) Name and Title	(B) Average hours per week (list any volume		ne bo	ox, ι n of	t ch inle ficei	ss per: r and a	son	(D) Reportable compensation from the organization	(E) Reportable compensation from related organizations	(F) Estimated amount of other compensation from the
	for related organizations below dotted line)	Individual trustee or director	Institutional Trustee	Officer	key employee	Highest compensated employee	Former	(W- 2/1099- MISC)	(W- 2/1099- MISC)	organization and related organizations
(1) WILLIAM HERREID III BOARD OF DIRECTOR	1 00	Х						0	0	0
(2) BARAK LURIE BOARD OF DIRECTOR	1 00	X						0	0	0
(3) RICHARD LEDERER BOARD OF DIRECTOR	1 00	х						0	0	0
(4) GREG CASSILETH SECRETARY	1 00	Х		х				0	0	0
(5) JON FRANCIS BOARD OF DIRECTOR	1 00	X						0	0	0
(6) MARTY WATKINS BOARD OF DIRECTOR	1 00	X						0	0	0
(7) STEVE ROBINSON CHAIRMAN	1 00	X		x				0	0	0
(8) DENNIS BECK TREASURER	1 00	X		x				0	0	
(9) BOB HUTT BOARD OF DIRECTOR	1 00	X						0	0	0
(10) KIM BENGARD BOARD OF DIRECTOR	1 00	х						0	0	0
(11) ALLEN ESTRIN EXECUTIVE DIRECTOR	30 00			×				225,000	0	0
(12) MARISSA STREIT CEO	40 00			х				398,710	0	0
(13) CRAIG STRAZZERI CHIEF MARKETING OFFICER	40 00			х				160,000	0	8,451
						<u> </u>		l		Form 990 (2017)

1861 SUNSET PLAZA DRIVE LOS ANGELES, CA 90069

17 WAVERLY CRESENT SPRUCE GROVE, ALBERTA T7XIN5

CA

ANDREW POWELLPOWELL FACTORY FILMS

compensation from the organization ▶ 13

Part VII

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

Page 8

Par	Section A. Officers, Direc	itors, musices	s, key	Emp	loye	:65,	allu	nigi	ilest Co	inpense	ateu	Employe	ees (co	nunue	<u>u)</u>	
	(A) Name and Title	(B) Average hours per week (list any hours	than o	one b	ox, u an off	t che unles	neck mo ess pers r and a tee)	son	Rep comp fro organiz	(D) ortable ensation m the zation (W	on compensation from related (W- organizations (V		able Estimated sation amount of ot lated compensations (W- from the		ated of other sation the	
		for related organizations below dotted line)		Institutional Trustee	Officer	key employee	Highest compensated employee	Former	7 2/109	9-MISC)		2/1099-r	MISC)	-	relate	
								T								
				<u> </u>	<u> </u>	\perp	<u> </u>	\perp			4					
				_	<u>_</u> '	\vdash		_			+					
			-	_	<u> </u>	\vdash	—	+	<u> </u>		+					
				_	 	\vdash	\vdash	+			+					
		+	-	\vdash	 	\vdash	\vdash	+	-		+					
				\vdash	+	\vdash	\vdash	+			+					
c ·	Sub-Total			•			 	<u></u>								
2	Total (add lines 1b and 1c) Total number of individuals (including of reportable compensation from the		to thos		ed a	.bov	e) who	o rec		783,710 ore than	\$100,	000	0			8,451
3	Did the organization list any former line 1a? <i>If "Yes," complete Schedule</i> .			:ee, k	ey e	mpl	oyee,	or hi	ighest co	mpensat	ed em	nployee o		у 3	'es	No No
4	For any individual listed on line 1a, is organization and related organization individual											ne 			es es	
5	Did any person listed on line 1a recei services rendered to the organization									tion or i	ndıvıd	ual for		5		No
Se	ection B. Independent Contract	tors		_	_	_										
1	Complete this table for your five high from the organization Report compe	hest compensate											of compe	ensatio	n	
	 Name	(A) and business addre	ess							D	escript	(B) ion of serv	ıces	Co	(C)) nsation
	WARD PUBLISHING LLC											NIMATING				279,141
CISC	OX 1644 O, TX 76437										-7110					252.000
2650	SAS AND BROOKLYN INC 10 AGOURA RD SUITE 600									CONSUL	IING					250,000
	NBASAS, CA 91302 NNE GEORGE ROSS LLP				_	_				LEGAL				+-		200,000
	AVENUE OF THE STARS 28TH FL ANGELES, CA 91302															
EKF F	PROMOTIONS									EVENT C.	ATERIN	NG AND				191,233

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of

PROMOTIONS

POST PRODUCTION EDITING

127,505

Form **990** (2017)

Part		II Statement of	Revenue						rage 3
				a respo	onse or note to any	/ line in this Part VIII			🗆
						(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
	1	a Federated campaig	ns	1a		1	Tevenue		312-314
nts		b Membership dues		1b					
Gra not		c Fundraising events		1c	354,203				
S. 4		d Related organizatio	ons	1d					
Gif ilar		e Government grants (c	ontributions)	1e					
ıs,		f All other contributions	, gıfts, grants,		<u> </u>				
Contributions, Gifts, Grants and Other Similar Amounts		and similar amounts n above	ot included	1f	9,883,968				
혈粪		g Noncash contribution	ons included						
Contributions, Gifts, Grants and Other Similar Amounts		ın lınes 1a-1f \$							
<u>ة</u> ك	يا	h Total.Add lines 1a-1	lf		<u> </u>	10,238,171			
활					Business	s Code			
V-N	2a			_					
Service Revenue	Ŀ	· ————		_					
Š	c								
ž	c	-							
ram	•	· All other program se							
Program									
		Total.Add lines 2a-2			<u> </u>	-	Т	1	Т
		Investment income (i similar amounts) .			interest, and other	100,808	3		100,808
	4	Income from investm	ent of tax-exe	empt b	ond proceeds	•			
	5	Royalties			<u> • • • • • • • • • • • • • • • • •</u>	•			
	_		(ı) Rea	I	(II) Personal				
	6	Gross rents							
	ı	b Less rental expenses							
		c Rental income or				_			
	•	(loss)							
	•	d Net rental income o	r (loss)						
	_	Constant	(ı) Securi	ties	(II) Other				
	7 a	Gross amount from sales of	1,3	33,961					
		assets other than inventory							
	ı	b Less cost or							
		other basis and sales expenses		264,295					
		C Gain or (loss)		69,666					
		d Net gain or (loss)			•	69,666	5		69,666
Ð	04	Gross income from f (not including \$	undraising ev 354,203						
n He		contributions reporte See Part IV, line 18			434,543				
ě,		b Less direct expense		. а Б	591,201	_			
7		c Net income or (loss)		_	ents	 -156,658	3		-156,658
Other Revenue	9 <i>a</i>	Gross income from g		es					
U		See Part IV, line 19		а					
	ı	b Less direct expense	!S	b		-			
		c Net income or (loss)		activit	les •				
	10	aGross sales of invent returns and allowand	tory, less						
		returns and allowand	les	a					
	ı	b Less cost of goods s	sold	Ь		-			
		C Net income or (loss)		invent	tory ►				
		Miscellaneous	Revenue		Business Code				
	11	La ADVERTISING REVE	ENUE		54180	131,573	3	131,573	
	ı	b							
	•	c							
		d All other revenue .							
	•	e Total. Add lines 11a	i-11d		•	131,573	3		
	12	2 Total revenue. See	Instructions			10,383,560		0 131,573	13,816
						10,505,500	- 1	-1 151,573	Form 990 (2017)

Page 10				orm 990 (2017)
	lete column (A)	nizations must comp	lumns All other orga	Part IX Statement of Functional Expenses ection 501(c)(3) and 501(c)(4) organizations must complete all co
. 🗆	` ,	·	_	Check if Schedule O contains a response or note to any
(D) aisingexpenses	(C) Management and general expenses	(B) Program service expenses	(A) Total expenses	Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.
	денега одренесе	onpeniess.		Grants and other assistance to domestic organizations and domestic governments See Part IV, line 21
				2 Grants and other assistance to domestic individuals See Part IV, line 22
				3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals See Part IV, line 15 and 16
				4 Benefits paid to or for members
95,818	153,551	374,341	623,710	5 Compensation of current officers, directors, trustees, and key employees
				6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)
154,477	247,551	603,507	1,005,535	7 Other salaries and wages
				8 Pension plan accruals and contributions (include section 401 (k) and 403(b) employer contributions)
				9 Other employee benefits
15,627	25,041	61,052	101,720	10 Payroll taxes
				11 Fees for services (non-employees)
	28,165		28,165	a Management
	216,211		216,211	b Legal
	16,089		16,089	c Accounting
				d Lobbying
				e Professional fundraising services See Part IV, line 17
				f Investment management fees
209,056	19,912	16,731	245,699	g Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O)
88,721		3,969,147	4,057,868	12 Advertising and promotion
64,033	51,316	51,316	166,665	13 Office expenses
		172,526	172,526	14 Information technology
				15 Royalties
	51,057	51,055	102,112	16 Occupancy
		23,158	23,158	17 Travel
				18 Payments of travel or entertainment expenses for any federal, state, or local public officials
187,058		8,933	195,991	19 Conferences, conventions, and meetings
				20 Interest
				21 Payments to affiliates
	67	269	336	22 Depreciation, depletion, and amortization
	12,063		12,063	23 Insurance
				24 Other expenses Itemize expenses not covered above (List miscellaneous expenses in line 24e If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O)
		999,228	999,228	a PRODUCTION
	942	190.685	191.627	b BANK & PAYPAL FFFS
	51,316 51,057 67	3,969,147 51,316 172,526 51,055 23,158 8,933	4,057,868 166,665 172,526 102,112 23,158 195,991 336 12,063	(A) amount, list line 11g expenses on Schedule O) 12 Advertising and promotion

170,657

12,520

13,732

8,355,612

55,937

1,841

6,579,726

114,720

1,533

471

931,514

Form **990** (2017)

10,987

11,420

844,372

c PROMOTIONAL MERCHANDISE

25 Total functional expenses. Add lines 1 through 24e

26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation

Check here ▶ ☐ If following SOP 98-2 (ASC 958-720)

d MISC

e All other expenses

4,255,266

600.274

514

3.461.226

45.112

8.382.392

7,990,826

8.382.392 Form **990** (2017)

391.566

End of year

Page **11**

Check if Schedule O contains a response or note to any line in this Part IX .

Cash-non-interest-bearing

Part II of Schedule L .

Notes and loans receivable, net . Inventories for sale or use .

Prepaid expenses and deferred charges 10a Land, buildings, and equipment cost or other

basis Complete Part VI of Schedule D

Intangible assets

Investments—publicly traded securities .

Other assets See Part IV, line 11 . . .

Accounts payable and accrued expenses

Tax-exempt bond liabilities . . .

persons Complete Part II of Schedule L .

and other liabilities not included on lines 17-24)

Total liabilities.Add lines 17 through 25 .

Investments—other securities See Part IV, line 11 .

Total assets. Add lines 1 through 15 (must equal line 34) .

Escrow or custodial account liability Complete Part IV of Schedule D

key employees, highest compensated employees, and disqualified

Secured mortgages and notes payable to unrelated third parties

Unsecured notes and loans payable to unrelated third parties

complete lines 27 through 29, and lines 33 and 34.

Organizations that do not follow SFAS 117 (ASC 958), check here ▶ 🔲 and complete lines 30 through 34.

Capital stock or trust principal, or current funds

Paid-in or capital surplus, or land, building or equipment fund . . .

Retained earnings, endowment, accumulated income, or other funds

Loans and other payables to current and former officers, directors, trustees,

Other liabilities (including federal income tax, payables to related third parties,

Organizations that follow SFAS 117 (ASC 958), check here 🕨 🗹 and

Investments-program-related See Part IV, line 11

b Less accumulated depreciation

Grants payable . .

Deferred revenue . . .

Complete Part X of Schedule D

Temporarily restricted net assets

Permanently restricted net assets

Total net assets or fund balances

Total liabilities and net assets/fund balances

Unrestricted net assets

2	Savings and temporary cash investments	228,493	2	600,274
3	Pledges and grants receivable, net		3	
4	Accounts receivable, net		4	20,000
5	Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees Complete Part II of Schedule L		5	
6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions) Complete		6	

10a

10b

Assets

11

12

13

14

15

16

17

18

19

20

21

23

24

26

27 28

29

30

31

32

33

34

Liabilities 22 10,823 10,309

(A)

Beginning of year

2,596,829

228.493

1

7

7

8 9

850 10c 3.007.583 20.208 5.853.963 174.051

21

29

30

31

32

33

34

174.051

5.679.912

5,679,912

5.853.963

ш
Fund
5
sets
Ass
Net

alances

5	Net unrealized gains (losses) on investments	5	282,966
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
_			

6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	0
10	Net assets or fund balances at end of year Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	7,990,826

Par	XII Financial Statements and Reporting		
10	Net assets or fund balances at end of year Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	7,990,826
9	Other changes in net assets or fund balances (explain in Schedule 0)	9	0
8	Prior period adjustments	8	
7	Investment expenses	7	
	bonded services and use of racinges		

☐ Cash ☑ Accrual ☐ Other

Both consolidated and separate basis

Both consolidated and separate basis

Check if Schedule O contains a response or note to any line in this Part XII . . .

If the organization changed its method of accounting from a prior year or checked "Other," explain in

c If "Yes," to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?

audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits

If 'Yes,' check a box below to indicate whether the financial statements for the year were compiled or reviewed on a

If 'Yes,' check a box below to indicate whether the financial statements for the year were audited on a separate basis,

If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O

3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single

b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required

2a Were the organization's financial statements compiled or reviewed by an independent accountant?

Consolidated basis

Consolidated basis

b Were the organization's financial statements audited by an independent accountant?

1 Accounting method used to prepare the Form 990

separate basis, consolidated basis, or both

Separate basis

consolidated basis, or both ✓ Separate basis

Audit Act and OMB Circular A-133?

Schedule O

✓

No

No

No

Form 990 (2017)

Yes

Yes

Yes

2a

2b

2c

3a

3b

Additional Data

Software Version: EIN: 27-1763901

Software ID:

Name: PRAGER UNIVERSITY FOUNDATION

Form 990 (2017)

Form 990, Part III, Line 4a:

THE PRIMARY PROGRAMS WILL BE ONLINE VIDEOS OF AN EDUCATIONAL NATURE

efil	e GR/	APHIC pri	<u> 1t - DO NO</u>	T PROCESS	As Filed Data -			DLN: 9:	3493296003298
SCI	H ED m 990	ULE A		Public (Charity Staturganization is a sect	ion 501(c)(3) o empt charitable	organization or trust.	ort	2017
Depart	ment of	f the Treasury	▶ Infe	ormation abou	Attach to Form it Schedule A (Form www.irs.g			ections is at	Open to Public Inspection
Nam	e of th	he organiza /ERSITY FOUNI			<u></u>			Employer identific	ation number
					(21)	<u>.</u>		27-1763901	
	rt I				us (All organization : it is (For lines 1 thro			see instructions.	
1					sociation of churches			(Δ)(i).	
2		•			1)(A)(ii). (Attach Sch				
3						•	• •		
_		·		•	vice organization desc			•	
4			esearch orga and state $ _$	nization operati	ed in conjunction with	a hospital descri	bed in section :	170(b)(1)(A)(III). E	nter the hospital's
5		(b)(1)(A)	(iv). (Comple	ete Part II)	t of a college or unive				ped in section 170
6		A federal, s	tate, or local	government or	governmental unit de	escribed in sectio	on 170(b)(1)(A	\)(v).	
7	✓			mally receives (vi). (Complete	a substantial part of it Part II)	s support from a	governmental u	init or from the genera	al public described in
8		A communi	ty trust desc	ribed in sectior	170(b)(1)(A)(vi)	(Complete Part I	I)		
9					escribed in 170(b)(1) ee instructions Enter				ege or university or a
10		from activit	ies related to income and	its exempt fun unrelated busin	(1) more than 331/39 ictions—subject to cer ess taxable income (leading)	taın exceptions, a	and (2) no more	than 331/3% of its su	
11		An organiza	ition organize	ed and operated	d exclusively to test fo	r public safety S	ee section 509	(a)(4).	
12		more public	ly supported	organizations of	d exclusively for the be described in section 5 the type of supporting	i09(a)(1) or se d	ction 509(a)(2). See section 509(a	
a		Type I. A so	supporting or n(s) the pow	ganızatıon oper	ated, supervised, or cappoint or elect a majo	ontrolled by its s	upported organiz	zation(s), typically by	
b		Type II. A manageme	supporting on t of the sup	rganızatıon sup porting organiza	ervised or controlled i ation vested in the sar				
С		Type III f	unctionally i		and C. supporting organizatio ions) You must com				ted with, its
d		Type III n	on-function integrated	ally integrate The organizatio	d. A supporting organ n generally must satis t IV, Sections A and	Ization operated fy a distribution i	in connection wi requirement and	th its supported orgar	
e		Check this	box if the org	anızatıon receiv	ved a written determir	nation from the I		pe I, Type II, Type II	I functionally
f	Enter			on-runctionally l organizations	integrated supporting	organization			
g				-	ipported organization(s)		_	_
		Name of supp organization	orted	(ii) EIN	(iii) Type of organization (described on lines 1- 10 above (see instructions))		anization listed ing document?	(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
						Yes	No		
Tota	I				nstructions for	Cat No 11285		 Schedule A (Form 9	

Section A. Public Support	
III. If the organization fails to qualify under the tests listed below, please complete Part III.)	
(Complete only if you checked the box on line 5, 7, 8, or 9 of Part I or if the organization falled to qualify under Part	

	III. If the organization fa	ails to qualify und	ler the tests liste	ed below, please	e complete Part	III.)	to quant	, and or rare
S	Section A. Public Support							
	Calendar year	(a) 2013	(b) 2014	(c) 2015	(d) 2016	(e)	2017	(f) Total
1	(or fiscal year beginning in) ► Gifts, grants, contributions, and			. ,				
•	membership fees received (Do not	1,198,251	1,742,255	3,536,330	5,443,688	1	0,238,171	22,158,695
	ınclude any "unusual grant ")							
2	Tax revenues levied for the							
	organization's benefit and either paid to or expended on its behalf							
3	The value of services or facilities							
	furnished by a governmental unit to							
	the organization without charge							
4	Total. Add lines 1 through 3	1,198,251	1,742,255	3,536,330	5,443,688	1	0,238,171	22,158,695
5	The portion of total contributions by							
	each person (other than a governmental unit or publicly							
	supported organization) included on							4,158,505
	line 1 that exceeds 2% of the							
	amount shown on line 11, column (f)							
5	Public support. Subtract line 5							18,000,190
5	from line 4 Section B. Total Support							
	Calendar year	(-)2012	(F)2014	(-)201E	(4)2016	(-)	017	(£\T-1-1
	(or fiscal year beginning in) ▶	(a)2013	(b) 2014	(c)2015	(d)2016	(e)	2017	(f)Total
7		1,198,251	1,742,255	3,536,330	5,443,688	1	0,238,171	22,158,695
8	Gross income from interest,							
	dividends, payments received on securities loans, rents, royalties and	32,869	40,624	49,958	107,029		100,808	331,288
	income from similar sources							
9	Net income from unrelated business							
	activities, whether or not the							
	business is regularly carried on							
10	Other income Do not include gain or loss from the sale of capital							
	assets (Explain in Part VI)							
11								22,489,983
	10							22,403,303
	Gross receipts from related activities,					12		
13	First five years. If the Form 990 is fo						_	nization,
	check this box and stop here						▶⊔	
	Section C. Computation of Public							
	Public support percentage for 2017 (III			olumn (f))		14		80 040 %
	Public support percentage for 2016 Sc					15		71 080 %
16a	33 1/3% support test—2017. If the	organization did n	ot check the box o	n line 13, and line	14 is 33 1/3% or	more, c	heck this b	
ŀ	and stop here. The organization qual 33 1/3% support test—2016. If th				nd line 15 is 33 1/:	3% or n	nore, check	▶ ✓ this
-	box and stop here. The organization				,		•	▶ □
17a	10%-facts-and-circumstances test is 10% or more, and if the organizatio in Part VI how the organization meets	t— 2017. If the org n meets the "facts-	anization did not c and-circumstances	heck a box on line s" test, check this	box and stop her	e. Expl	ain	_
b	organization 10%-facts-and-circumstances tes 15 is 10% or more, and if the organization Explain in Part VI how the organization	zation meets the "fa	cts-and-circumsta	nces" test, check	this box and stop	here.		▶□
	supported organization	on meets the Tacts	-anu-circumstance	s test the organ	nzacion qualines a	s a publ	iciy	▶ □

Р	art IIII Support Schedule for						
	(Complete only if you cl						er Part II. If
	the organization fails to	qualify under t	the tests listed l	pelow, please co	omplete Part II.)	
Se	ection A. Public Support						
	Calendar year	(a) 2013	(b) 2014	(c) 2015	(d) 2016	(e) 2017	(f) Total
	(or fiscal year beginning in) ▶	(a) 2013	(6) 2014	(0) 2013	(4) 2010	(6) 2017	(1) Total
1	Gifts, grants, contributions, and						
	membership fees received (Do not						
	include any "unusual grants ")						
2	Gross receipts from admissions,						
	merchandise sold or services						
	performed, or facilities furnished in						
	any activity that is related to the						
_	organization's tax-exempt purpose						
3	Gross receipts from activities that are						
	not an unrelated trade or business						
_	under section 513						
4	Tax revenues levied for the organization's benefit and either paid						
	to or expended on its behalf						
5	The value of services or facilities						
3	furnished by a governmental unit to						
	the organization without charge						
6	Total. Add lines 1 through 5						
	Amounts included on lines 1, 2, and						
/ a	3 received from disqualified persons						
h	Amounts included on lines 2 and 3						
_	received from other than disqualified						
	persons that exceed the greater of						
	\$5,000 or 1% of the amount on line						
	13 for the year						
С	Add lines 7a and 7b						
8	Public support. (Subtract line 7c						
	from line 6)						
Se	ection B. Total Support						
	Calendar year	() 2010	41.3.004.4	6 3 aad 5	412 2046	() 2017	465 T
	(or fiscal year beginning in) ▶	(a) 2013	(b) 2014	(c) 2015	(d) 2016	(e) 2017	(f) Total
9	Amounts from line 6						
10a	Gross income from interest.						
	dividends, payments received on						
	securities loans, rents, royalties and						
	income from similar sources						
ь	Unrelated business taxable income						
	(less section 511 taxes) from						
	businesses acquired after June 30,						
	1975						
C	Add lines 10a and 10b						
11	Net income from unrelated business						
	activities not included in line 10b,				1		
	whether or not the business is				1		
	regularly carried on						
12					1		
	loss from the sale of capital assets						
	(Explain in Part VI)						
13	Total support. (Add lines 9, 10c,						
	11, and 12) First five years. If the Form 990 is for	the organization	l 's first second +	urd fourth or fift	h tay yoar ac	setion 501/a\/2\ ==	rannization
14	I Hat live years. If the Follif 330 is for	the organization	i a ini at, aeconiu, ti	ma, iourni, or ill	ii tax year as a se	chou sor(c)(s) of	garnzation,

check this box and stop here Section C. Computation of Public Support Percentage

Public support percentage for 2017 (line 8, column (f) divided by line 13, column (f)) 15

16

17

18

Public support percentage from 2016 Schedule A, Part III, line 15

Investment income percentage for 2017 (line 10c, column (f) divided by line 13, column (f))

15

Section D. Computation of Investment Income Percentage

17 18

Investment income percentage from 2016 Schedule A, Part III, line 17 19a 331/3% support tests—2017. If the organization did

not	check	the	b
	nia atio		

ox on line 14, and line 15 is more than 33 1/3%, and line 17 is not lifies as a publicly supported organization

-	more than 33 1/3%,	check this box	and stop	here. Th	ne organi	zation	qual
b	33 1/3% suppor	t tests—2016.	If the org	anızatıor	did not	check a	a bo

ex on line 14 or line 19a, and line 16 is more than 33 1/3% and line 18 is

▶□ ightharpoons (Complete only if you checked a box on line 12 of Part I If you checked 12a of Part I, complete Sections A and B If you checked 12b of Part I. complete Sections A and C. If you checked 12c of Part I. complete Sections A. D. and F. If you checked 12d of Part I. complete Sections A and D. and complete Part V)

Section A. All Supporting Organizations Nο Yes Are all of the organization's supported organizations listed by name in the organization's governing documents? If "No." describe in Part VI how the supported organizations are designated. If designated by class or purpose.

describe the designation. If historic and continuing relationship, explain 1 Did the organization have any supported organization that does not have an IRS determination of status under section 509

(a)(1) or (2)? If "Yes," explain in **Part VI** how the organization determined that the supported organization was described in section 509(a)(1) or (2) 2 Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If "Yes," answer (b) and (c) helow

2

10a

answer line 10b below

the organization had excess business holdings)

Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? If "Yes." describe in Part VI when and how the organization made the determination

3a 3h Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? If "Yes." explain in Part VI what controls the organization put in place to ensure such use 3с

4a

Was any supported organization not organized in the United States ("foreign supported organization")? If "Yes" and if you checked 12a or 12b in Part I, answer (b) and (c) below Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or 4h supervised by or in connection with its supported organizations Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes 4c

Did the organization add, substitute, or remove any supported organizations during the tax year? If "Yes," answer (b) and (c) below (if applicable) Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed, (ii) the reasons for each such action, (iii) the authority under the organization's organizing document authorizing such action, and (iv) how the action was accomplished (such as by 5a amendment to the organizing document)

Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document? 5b

5c Substitutions only. Was the substitution the result of an event beyond the organization's control? 6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (1) its supported organizations. (ii) individuals that are part of the charitable class benefited by one or more of its

supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing

organization's supported organizations? If "Yes," provide detail in Part VI. 6

Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (defined in

7 section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ) 7 Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? If "Yes," 8

complete Part I of Schedule L (Form 990 or 990-EZ) 8

Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons as

defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? If "Yes."

provide detail in Part VI. 9a

Did one or more disqualified persons (as defined in line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? If "Yes," provide detail in Part VI.

9b

Did a disqualified person (as defined in line 9a) have an ownership interest in, or derive any personal benefit from, assets in

Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding

Did the organization have any excess business holdings in the tax year? (Use Schedule C, Form 4720, to determine whether

certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? If "Yes,"

which the supporting organization also had an interest? If "Yes," provide detail in Part VI. 9с

10a

10b

Schedule A (Form 990 or 990-EZ) 2017

	Code A (1911) 550 01 550 127 2017			age 3
Pe	Supporting Organizations (continued)			
			Yes	No
11	Has the organization accepted a gift or contribution from any of the following persons?			
а	A person who directly or indirectly controls, either alone or together with persons described in (b) and (c) below, the governing body of a supported organization?	11a		
L	A family member of a person decrybed in (a) above?	11a		
	A 25% controlled earth of a new and decembed in (a) above?			
	A 35% controlled entity of a person described in (a) or (b) above? If "Yes" to a, b, or c, provide detail in Part VI	11c		
S	Section B. Type I Supporting Organizations			
1	Did the directors, trustees, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's directors or trustees at all times during the tax year? If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove directors or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year		Yes	No
2	Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised or controlled the supporting organization	2		
S	Section C. Type II Supporting Organizations			
_			Yes	No
1	Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s)	1		
_				
>	Section D. All Type III Supporting Organizations		Yes	No
1	Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?		163	140
		1		-
2	Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization (s) or (ii) serving on the governing body of a supported organization? If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s)			
		2		
3	By reason of the relationship described in (2), did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? If "Yes," describe in Part VI the role the organization's supported organizations played in this regard	3		
S	Section E. Type III Functionally-Integrated Supporting Organizations			
1	Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instruct)	ions)		
	a The organization satisfied the Activities Test Complete line 2 below	, ,		
	b The organization is the parent of each of its supported organizations. Complete line 3 below			
	The organization supported a governmental entity Describe in Part VI how you supported a government entity (see	ınstru	ctions)	
2	Activities Test Answer (a) and (b) below.		Yes	No
	a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities	2a		
	b Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement	2b		
3	Parent of Supported Organizations Answer (a) and (b) below.			
	 a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? Provide details in Part VI. 	3a		
	b Did the organization exercise a substantial degree of direction over the policies, programs and activities of each of its supported organizations? <i>If "Yes," describe in Part VI.</i> the role played by the organization in this regard	3b		

1	Check here if the organization satisfied the Integral Part Test as a qualifying truinstructions. All other Type III non-functionally integrated supporting organizations.	ust on I	Nov 20, 1970 (explain in must complete Sections A	Part VI) See A through E
	Section A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1		
2	Recoveries of prior-year distributions	2		
3	Other gross income (see instructions)	3		
4	Add lines 1 through 3	4		
5	Depreciation and depletion	5		
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6		
7	Other expenses (see instructions)	7		
8	Adjusted Net Income (subtract lines 5, 6 and 7 from line 4)	8		
	Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year)	1		
a	Average monthly value of securities	1a		
b	Average monthly cash balances	1 b		
С	Fair market value of other non-exempt-use assets	1c		
d	Total (add lines 1a, 1b, and 1c)	1d		
е	Discount claimed for blockage or other factors (explain in detail in Part VI)			
2	Acquisition indebtedness applicable to non-exempt use assets	2		
3	Subtract line 2 from line 1d	3		
4	Cash deemed held for exempt use Enter 1-1/2% of line 3 (for greater amount, see instructions)	4		
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5		
6	Multiply line 5 by 035	6		
7	Recoveries of prior-year distributions	7		
8	Minimum Asset Amount (add line 7 to line 6)	8		
	Section C - Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, Column A)	1		
2	Enter 85% of line 1	2		
3	Minimum asset amount for prior year (from Section B, line 8, Column A)	3		
4	Enter greater of line 2 or line 3	4		
5	Income tax imposed in prior year	5		

Page 6

Schedule A (Form 990 or 990-F7) 2017

(i)

Excess Distributions

5	Qualified set-aside amounts (prior IRS approval required)	
6	Other distributions (describe in Part VI) See instructions	
7	Total annual distributions. Add lines 1 through 6	
8	Distributions to attentive supported organizations to which the organization is responsive (provide	

details in Part VI) See instructions Distributable amount for 2017 from Section C, line 6

10 Line 8 amount divided by Line 9 amount

Section E - Distribution Allocations (see instructions) 1 Distributable amount for 2017 from Section C, line

See instructions

2 Underdistributions, if any, for years prior to 2017 (reasonable cause required-- explain in Part VI) 3 Excess distributions carryover, if any, to 2017

c From 2014.

e From 2016.

f Total of lines 3a through e g Applied to underdistributions of prior years h Applied to 2017 distributable amount i Carryover from 2012 not applied (see instructions)

j Remainder Subtract lines 3g, 3h, and 3i from 3f 4 Distributions for 2017 from Section D, line 7 \$ a Applied to underdistributions of prior years

b Applied to 2017 distributable amount

c Remainder Subtract lines 4a and 4b from 4

2017, if any Subtract lines 3g and 4a from line 2

5 Remaining underdistributions for years prior to If the amount is greater than zero, explain in Part VI

See instructions 6 Remaining underdistributions for 2017 Subtract

lines 3h and 4b from line 1 If the amount is greater

than zero, explain in Part VI See instructions

7 Excess distributions carryover to 2018. Add lines

31 and 4c

8 Breakdown of line 7 a Excess from 2013.

b Excess from 2014. c Excess from 2015. **d** Excess from 2016. e Excess from 2017.

(ii)

Underdistributions

Pre-2017

(iii)

Distributable

Amount for 2017

Schedule A (Form 990 or 990-EZ) (2017)

Additional Data

Software ID: Software Version:

EIN: 27-1763901

Name: PRAGER UNIVERSITY FOUNDATION

Page 8

Schedule A (Form 990 or 990-EZ) 2017 Supplemental Information. Provide the explanations required by Part II, line 10, Part II, line 17a or 17b, Part III, line 12, Part IV, Part VI

Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c, Part IV, Section B, lines 1 and 2, Part IV, Section C, line 1, Part IV, Section D, lines 2 and 3, Part IV, Section E, lines 1c, 2a, 2b, 3a and 3b, Part V, line 1, Part V, Section B, line 1e, Part V Section D, lines 5, 6, and 8, and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions)

Facts And Circumstances Test

efile GRAPHIC print - DO NOT PROCESS As Filed Data -SCHEDULE D

Supplemental Financial Statements

► Complete if the organization answered "Yes," on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b. ► Attach to Form 990.

DLN: 93493296003298 OMB No 1545-0047

Schedule D (Form 990) 2017

Open to Public Inspection

(Form 990)

Department of the Treasury Information about Schedule D (Form 990) and its instructions is at www.irs.gov/form990. Internal Revenue Service Name of the organization **Employer identification number** PRAGER UNIVERSITY FOUNDATION 27-1763901 Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered "Yes" on Form 990, Part IV, line 6. (a) Donor advised funds (b)Funds and other accounts Total number at end of year Aggregate value of contributions to (during year) Aggregate value of grants from (during year) Aggregate value at end of year Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? ☐ Yes ☐ No Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? ☐ Yes ☐ No Part II Conservation Easements. Complete if the organization answered "Yes" on Form 990, Part IV, line 7 Purpose(s) of conservation easements held by the organization (check all that apply) Preservation of land for public use (e.g., recreation or education) Preservation of an historically important land area Protection of natural habitat Preservation of a certified historic structure Preservation of open space Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year Held at the End of the Year Total number of conservation easements Total acreage restricted by conservation easements 2h Number of conservation easements on a certified historic structure included in (a) 2c Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the 3 tax year > Number of states where property subject to conservation easement is located ▶ 5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year 6 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i)and section 170(h)(4)(B)(ii)? In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets. Complete if the organization answered "Yes" on Form 990, Part IV, line 8. If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items (i) Revenue included on Form 990, Part VIII, line 1 (ii) Assets included in Form 990, Part X If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items Revenue included on Form 990, Part VIII, line 1 Assets included in Form 990, Part X For Paperwork Reduction Act Notice, see the Instructions for Form 990. Cat No 52283D

Par	t 1111	Organizations Maintainin	g Collections (of Art, Histo	rical T	reası	ires, or Othe	er Similar Ass	ets (co	ntınued)	
3	Using items	g the organization's acquisition, ac s (check all that apply)	cession, and othe	r records, chec	k any of	the fo	llowing that are	a significant us	e of its o	collection	
а		Public exhibition		d		Loan	or exchange pr	ograms			
b		Scholarly research		е	. 🗆	Othe	r				
c		Preservation for future generatio	ns								
4	Provi Part)	de a description of the organizatio	n's collections and	d explain how t	they furt	her the	e organization's	exempt purpose	e in		
5	Durin	ng the year, did the organization s is to be sold to raise funds rather						imilar	☐ Yes	□ N	o
Pa	rt IV	Escrow and Custodial Arr Complete if the organization X, line 21.		s" on Form 99	90, Part	: IV, lı	ne 9, or repo	ted an amoun	ıt on Fo	rm 990,	Part
1a		e organization an agent, trustee, o ded on Form 990, Part X?	custodian or other	intermediary f	or contr	bution	s or other asse	s not	☐ Yes	□ n	o
b	If "Y∈	es," explain the arrangement in Pa	art XIII and compl	ete the followi	ng table			Am	ount		_
c		nning balance	·		-		1c				_
d	_	ions during the year					1d				_
е	Dıstrı	butions during the year					1e				_
f	Endın	ng balance					1f				_
2a		he organization include an amoun	t on Form 990, Pa	rt X, line 21, fo	or escrov	v or cu	stodial account	liability?	Yes		_
b		es," explain the arrangement in Pa						•			O
Pa	rt V	Endowment Funds. Comp	lete ıf the orgar	ıızatıon answ	ered "Y	'es" or	n Form 990, F	art IV, line 10			
			(a)Curre	nt year (b	Prior yea	ar	(c)Two years bac	k (d)Three years	back (e) Four year	s back
1 a	Beginn	ning of year balance									
b	Contrib	butions									
c	Net inv	vestment earnings, gains, and loss	ses								
d	Grants	or scholarships									
е		expenditures for facilities ograms									
f	Admını	istrative expenses									
g	End of	year balance									
2	Provi	de the estimated percentage of th	e current year end	d balance (line	1g, colu	ımn (a)) held as				
а	Board	d designated or quasi-endowment	>								
b	Perm	anent endowment 🕨									
С	Temp	orarily restricted endowment >									
-		percentages on lines 2a, 2b, and 2	c should equal 10	0%							
3а		here endowment funds not in the nization by	possession of the	organization tl	nat are h	eld an	d administered	for the		Yes	No
	(i) uı	nrelated organizations							3a(i)	
ь		related organizations es" on 3a(ii), are the related organ			 hedule F	۲۶.			3a(3b		
4	Desci	ribe in Part XIII the intended uses	of the organization	n's endowmer	nt funds						
Pa	rt VI	Land, Buildings, and Equ							., .		
	Descri		n answered "Yes st or other basis nvestment)	(b) Cost or oth			ne 11a. See F			10.) Book valu	e
1a	Land										
_		ngs									
		nold improvements									
		nent				10 922		10,309			514
	Other	ines 1a through 1e (Column (d))	must equal Form (OO Part V co		10,823	10(c)	10,309			514
. ULC	~!!!!	inies la unioudii le (Colullii) (a) l	must edual FOLM S	νου. Fail Λ. CO	iuiiiii (O.	, mie .		_			514

	Investments—Other Securities. Complete if the	ne organization answere	d "Yes" on Form 990, Part	IV, line 11b.
	See Form 990, Part X, line 12. (a) Description of security or category (including name of security)	(b) Book value	(c) Method of val Cost or end-of-year m	
(1) Financia	l derivatives			
(3) Other (A) CHARLES		3,461,226	F	
(B) (C)				
(D)				
(E)				
(F)				
(G)				
(H)				
	n (b) must equal Form 990, Part X, col (B) line 12)	3,461,226		
Part VIII	Investments—Program Related. Complete if the organization answered 'Yes' on F			
	(a) Description of investment	(b) Book value	(c) Method of val Cost or end-of-year m	
(1)				
(2)				
(3)				
(4)				
(5)				
(6) (7)				
(8)				
(9)				
	n (b) must equal Form 990, Part X, col (B) line 13)	•		
Part IX	Other Assets. Complete if the organization answered	'Yes' on Form 990, Part IV	/, line 11d See Form 990, Par	
(1)	(a) Description	1		(b) Book value
(2)				
(3)				
(4)				
(5)				
(6)				
(7)				
(8)				
(9)				
Total. (Colu	mn (b) must equal Form 990, Part X, col (B) line 15) Other Liabilities. Complete if the organization a		▶ 990. Part IV. line 11e or 1	1f.
1.	See Form 990, Part X, line 25. (a) Description of liability	(b) Book		
(1) Federal II	<u> </u>	(5, 250)		
(2)				
(3)				
(4)				
(5)				
(6)				
(7)				
(8)				
(9)				
	n (b) must equal Form 990, Part X, col (B) line 25) or uncertain tax positions In Part XIII, provide the text of	the footnote to the organi	zation's financial statements t	hat reports the
	or uncertain tax positions in Part XIII, provide the text of			_

Part XI

2

b

4

b

c

Part XII

5

1

2

C

d

3

4

b

5

Part XIII

See Additional Data Table

Schedule D (Form 990) 2017

Page 4

n

8,946,812

591,200

8,355,612

8.355.612

Schedule D (Form 990) 2017

2c d 2d 591.200 2e е 3 3

Complete if the organization answered 'Yes' on Form 990, Part IV, line 12a.

Total expenses Add lines 3 and 4c. (This must equal Form 990, Part I, line 18)

XI, lines 2d and 4b, and Part XII, lines 2d and 4b. Also complete this part to provide any additional information

Provide the descriptions required for Part II, lines 3, 5, and 9, Part III, lines 1a and 4, Part IV, lines 1b and 2b, Part V, line 4, Part X, line 2, Part

Amounts included on line 1 but not on Form 990, Part VIII, line 12 Net unrealized gains (losses) on investments

Amounts included on Form 990, Part VIII, line 12, but not on line 1 Investment expenses not included on Form 990, Part VIII, line 7b .

Amounts included on line 1 but not on Form 990, Part IX, line 25

Amounts included on Form 990, Part IX, line 25, but not on line 1: Investment expenses not included on Form 990, Part VIII, line 7b . . .

Add lines **4a** and **4b**

Supplemental Information

Donated services and use of facilities

Other (Describe in Part XIII)

Add lines **4a** and **4b**

Donated services and use of facilities . .

Prior year adjustments

Other (Describe in Part XIII)

Add lines 2a through 2d . .

Return Reference

Reconciliation of Revenue per Audited Financial Statements With Revenue per Return

4a 4h Total revenue Add lines 3 and 4c. (This must equal Form 990, Part I, line 12)

282.966

591,200

2e

3

4c

5

2a

2b

2a 2b

2с

2d

4a 4b

Explanation

874,166 10,383,560 4c 5 10.383.560 Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.

Page 5		chedule D (Form 990) 2017
	ormation (continued)	Part XIII Supplemental Info
	Explanation	Return Reference
Schedule D (Form 990) 2017		

Additional Data

Software ID: Software Version:

EIN: 27-1763901

Name: PRAGER UNIVERSITY FOUNDATION

Supplemental Information Return Reference PART X, LINE 2

Explanation

THE FOUNDATION IS AN ORGANIZATION EXEMPT FROM INCOME TAX UNDER SECTION 501(C)(3) OF THE IN

TERNAL REVENUE CODE AND IS GENERALLY NOT SUBJECT TO FEDERAL INCOME TAXES AS SUCH NO PROVI

SION HAS BEEN MADE AND THERE ARE NO TAX POSITIONS THAT WOULD REQUIRE DISCLOSURE IN THE FIN

ANCIAL STATEMENTS THE FOUNDATION'S RETURN OF ORGANIZATION EXEMPT FROM INCOME TAX FOR YEAR S ENDING AFTER DECEMBER 31, 2013 ARE SUBJECT TO EXAMINATION BY THE INTERNAL REVENUE SERVIC

Е

Supplemental Information	
Return Reference	Explanation
PART XI, LINE 2D - OTHER ADJUSTMENTS	FUNDRAISING EXPENSES INCLUDED ON PART VIII LINE 8B 591,200

Sı

Supplemental Information	
Return Reference	Explanation
PART XII, LINE 2D - OTHER ADJUSTMENTS	FUNDRAISING EXPENSES INCLUDED ON PART VIII LINE 8B 591,200

efile GRAPHIC print - DO NOT PROCESS As Filed Data -DLN: 93493296003298 OMB No 1545-0047 SCHEDULE G **Supplemental Information Regarding** (Form 990 or 990-EZ) **Fundraising or Gaming Activities** Complete if the organization answered "Yes" on Form 990, Part IV, lines 17, 18, or 19, or if the organization entered more than \$15,000 on Form 990-EZ, line 6a Open to Public Department of the Treasury Attach to Form 990 or Form 990-EZ. Inspection Internal Revenue Service ▶ Information about Schedule G (Form 990 or 990-EZ) and its instructions is at www irs gov/form990 **Employer identification number** Name of the organization PRAGER UNIVERSITY FOUNDATION 27-1763901 Part I Fundraising Activities. Complete if the organization answered "Yes" on Form 990, Part IV, line 17. Form 990-EZ filers are not required to complete this part. Indicate whether the organization raised funds through any of the following activities. Check all that apply Mail solicitations e Solicitation of non-government grants ☐ Internet and email solicitations Solicitation of government grants Phone solicitations ☐ Special fundraising events ☐ In-person solicitations Did the organization have a written or oral agreement with any individual (including officers, directors, trustees or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? ☐ Yes ☐ No If "Yes," list the ten highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization (i) Name and address of individual (ii) Activity (iii) Did (iv) Gross receipts (v) Amount paid to (vi) Amount paid to or entity (fundraiser) fundraiser have from activity (or retained by) (or retained by) custody or fundraiser listed in organization control of col (i) contributions? Yes No 1 8 10 Total 3 List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration or licensing Schedule G (Form 990 or 990-EZ) 2017 For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ. Cat No 50083H

	edule G (Form 990 or 990-EZ) 2017				Page 2
Pa	rt II Fundraising Events. Complethan \$15,000 of fundraising egross receipts greater than \$15,000 of fundraising egross receipts greater than \$15,000 of fundraising egross receipts greater than \$15,000 of fundraising experiences.	event contributions and			
	gross receipts greater than \$.	(a)Event #1	(b) Event #2	(c)Other events	(d) Total events
		(event type)	ANNUAL DINNER (event type)	(total number)	(add col (a) through col (c))
Revenue					
ă	1 Gross receipts	362,800	276,003	149,943	788,746
	2 Less Contributions	122,500	221,503	10,200	354,203
	3 Gross income (line 1 minus line 2)	240,300	·	·	
	4 Cash prizes				
w	5 Noncash prizes				
JSe.	6 Rent/facility costs				
Expenses	7 Food and beverages	84,325	88,178	24,418	196,921
ਲੂ	8 Entertainment	7,800		15,000	22,800
Direct	9 Other direct expenses	137,118	187,825	46,537	371,480
	10 Direct expense summary Add lines 4 to	through 9 ın column (d)			591,201
	11 Net income summary Subtract line 10	from line 3, column (d)		•	-156,658
Pai	Gaming. Complete if the orgon Form 990-EZ, line 6a.	anızatıon answered "Ye	es" on Form 990, Part I	V, line 19, or reported	more than \$15,000
Revenue		(a) Bingo	(b) Pull tabs/Instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col (a) through col (c))
	1 Gross revenue				
Expenses	2 Cash prizes				
ă ă	3 Noncash prizes				
rect	4 Rent/facility costs				
<u> </u>	5 Other direct expenses				
		☐ Yes	☐ Yes %	☐ Yes <u>%</u>	
	6 Volunteer labor	☐ No	☐ No	☐ No	
	7 Direct expense summary Add lines 2 t	•			
	8 Net gaming income summary Subtrac	t line 7 from line 1, colum	n (d)		
9	Enter the state(s) in which the organizati	ion conducts gaming activ	ities		
a b	a Is the organization licensed to conduct gaming activities in each of these states?				
10a b	Were any of the organization's gaming lie If "Yes," explain	censes revoked, suspende	d or terminated during the	e tax year?	☐ Yes ☐ No
					I
					l

Sche	dule G (Form 990 or 990-EZ) 2017					F	Page 3
11	Does the organization conduct gaming	activities with nonmembe	ers?		☐ Yes	□No	
12	Is the organization a grantor, benefici- formed to administer charitable gamin		a member of a partnership or other entity		□Yes		
13	Indicate the percentage of gaming act	ivity conducted in					
а	The organization's facility			13a			%
b	An outside facility			13b			%
14	Enter the name and address of the pe	rson who prepares the org	panization's gaming/special events books and r	ecords			
	Name ►						
	Address P						
	Does the organization have a contract revenue?	. ,			□Yes	□No	
b	If "Yes," enter the amount of gaming amount of gaming revenue retained b		rganization > \$ and th	ne			
С	If "Yes," enter name and address of the	ne third party					
	Name ►						
	Address ►						
16	Gaming manager information						
	Name ►						
	Gaming manager compensation ► \$						
	Description of services provided ▶						
	☐ Director/officer	☐ Employee	☐ Independent contractor				
17	Mandatory distributions						
а	Is the organization required under sta retain the state gaming license?	te law to make charitable	distributions from the gaming proceeds to		Yes	Пио	
b	Enter the amount of distributions required in the organization's own exempt active		buted to other exempt organizations or spent				
Pa			ations required by Part I, line 2b, column	s (m) a	ind (v): a	nd Part	
			pplicable. Also provide any additional info				3).
	Return Reference		Explanation				

Schedule G (Form 990 or 990-EZ) 2017

efil	e GRAPHIC pr	int - DO NOT PROCESS As Filed Data -		DLN: 934	9329	6003	298
Schedule J (Form 990)		Compensation	n Information	ОМ	B No	1545-0	0047
		For certain Officers, Directors, Trustees, Key Employees, and Highest					
	Compensated Employees ▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 23.						7
	▶ Attach to Form 990.						
•	tment of the Treasury al Revenue Service	► Information about Schedule J (F www.irs.go				o Pul	
Nar	ne of the organiza			Employer identificati	_		
PRA	GER UNIVERSITY FO	UNDATION		27-1763901			
Pa	rt I Questi	ons Regarding Compensation					
						Yes	No
1a		piate box(es) if the organization provided any of the ection A, line 1a Complete Part III to provide any re					
	First-class		ousing allowance or residence for p				
		· —	syments for business use of persor				
	_		ealth or social club dues or initiation				
	☐ Discretion	ary spending account L Pe	ersonal services (e g , maid, chaufi	reur, cner)			
b		es in line 1a are checked, did the organization follo Il of the expenses described above? If "No," comple		ent or reimbursement	1 b		
2		tion require substantiation prior to reimbursing or a		1-2	2		
	directors, truste	es, officers, including the CEO/Executive Director, re	egarding the items checked in line	la'			
3		f any, of the following the filing organization used to		e			
		EO/Executive Director Check all that apply Do not d organization to establish compensation of the CEC		n Part III			
	П .						
			ritten employment contract ompensation survey or study				
		·	opproval by the board or compensal	tion committee			
			sprovar by the board or compensar				
4	During the year related organiza	did any person listed on Form 990, Part VII, Sectio tion	on A, line 1a, with respect to the fi	ling organization or a			
а	_	nce payment or change-of-control payment?			4a		No
ь		receive payment from, a supplemental nonqualified	d retirement plan?		4b		No
С	• •	receive payment from, an equity-based compensat	· ·		4c		No
	If "Yes" to any o	f lines 4a-c, list the persons and provide the applica	able amounts for each item in Part	III			
5		i, 501(c)(4), and 501(c)(29) organizations mu d on Form 990, Part VII, Section A, line 1a, did the					
5		entingent on the revenues of	organization pay or accrue any				
а	The organization	?			5a		No
b	Any related orga	nization?			5b		No
	If "Yes," on line	5a or 5b, describe in Part III					
6		d on Form 990, Part VII, Section A, line 1a, did the intingent on the net earnings of	organization pay or accrue any				
а	The organization	?			6a		No
b	Any related orga				6b		No
	•	6a or 6b, describe in Part III					
7		d on Form 990, Part VII, Section A, line 1a, did the escribed in lines 5 and 6? If "Yes," describe in Part I		i 	7		No
8		nts reported on Form 990, Part VII, paid or accured Itial contract exception described in Regulations sec		escribe			
		did the organization also follow the voluntials are	ocumption procedure decembed in	Pogulations sastion	8		No
9	53 4958-6(c)?	, did the organization also follow the rebuttable pre	sumption procedure described in	Regulations Section	9		
For I	Danerwork Pedu	ction Act Notice, see the Instructions for Form	ago Cat No. 5	0053T Schedule 1	(Form	990)	2017

Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Use duplicate copies if additional space is needed.

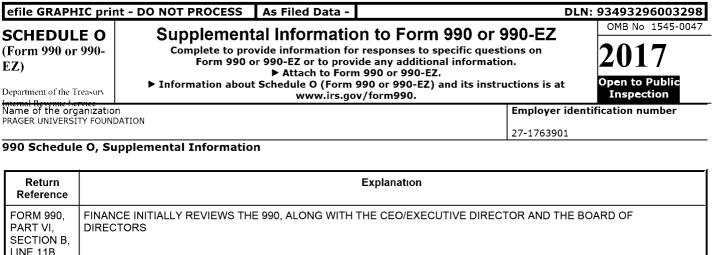
For each individual whose compensation must be reported on Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii) Do not list any individuals that are not listed on Form 990, Part VII Note. The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual								
(A) Name and Title			of W-2 and/or 1099-MIS((ii) Bonus & incentive compensation		(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(I)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
1 ALLEN ESTRIN EXECUTIVE DIRECTOR	(i)		0	0	0	0	225,000	0
<u> </u>	(ii)	0	0	0	0	0	0	0
2 MARISSA STREIT CEO	(i)	398,710	0	0	0	0	398,710	0
	(ii)	0	0	0	0	0	0	0
3 CRAIG STRAZZERI CHIEF MARKETING OFFICER	/ix	1	0	0	0	8,451	168,451	0
	(ii)	0	0	0	0	0	0	0
								!
		1						
		1						
	$\mid \rightarrow \mid$	1						
	H		+					
	H	ļ			-			
	\vdash	<u> </u>	-			 	 	
	\sqcup	<u> </u>				 	 	<u> </u>
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	
	<u> </u>							
		!						
ı								1/5 000) 2017

Schedule J (Form 990) 2017 Page 3 Part III Supplemental Information Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information. Return Reference Explanation

Schedule 1 (Form 990) 2017

efil	e GRAPHIC pr	int - DO NOT PR	OCESS	As Filed Data -		DLN:	9349329	6003	3298
	EDULE M			loncash Contri	hutione		OMB No 1	.545-0	047
(For	m 990)		ľ	ioncasn contin	butions		20	1 /	7
▶Complete if the organizations answered "Yes				ons answered "Yes" on Fo	orm 990, Part IV, lines 2	9 or 30.	20	1/	7
		► Attach to Form	990.						
	tment of the Treasury	▶Information abo	ut Schedu	le M (Form 990) and its i	nstructions is at <u>www.ir</u> .	s.gov/form990	Open to		
Name of the organization Employer identification									
PRAG	ER UNIVERSITY FOU	NDATION				27 1762001			
Dа	rt I Types	of Property				27-1763901			
1.6	турез (or Froperty	(a)	(b)	(c)		(d)		
	Check if applicable items contributed Number of contributions or amounts reported on Form 990, Part VIII, line 1g			of determi		ts			
1	Art—Works of art	t			19				
	Art—Historical tre								
3	Art—Fractional in	nterests							
4	Books and public	ations							
5	Clothing and hou								
_	3					+			
	Cars and other v					1			
7	Boats and planes								
8 9	Intellectual proper Securities—Public	•	X	12	207 21	6 FAIR MARKET VA	ALLIE		
_	Securities—Public			12	307,31	STAIR MARKET VA	ALUE		
	Securities—Partr	nership, LLC,							
12	or trust interest Securities—Misce								
	Qualified conserve contribution—Hi	vation istoric							
14	structures . Qualified conserve contribution—Of	vation							
15	Real estate—Res								
16	Real estate—Cor								
17	Real estate—Oth	er							
18	Collectibles .								
19	Food inventory								
20	Drugs and medic	al supplies .							
21	Taxidermy								
22	Historical artifact	ts							
23	Scientific specim								
24	· · · · · · · · · · · · · · · · · · ·								
	Other • (<u> </u>			1			
	Other ▶ (
27	Other ► (·							
	•	•	h	ation during the tax year for					
29		,	_	ition during the tax year for 3, Part IV, Donee Acknowled		29			
		,		., ,	<i>y</i> - · · · - · · ·			Yes	No
30a	During the year	, did the organization	n receive b	contribution any property r	eported in Part I, lines 1 th	rough 28, that it			
	must hold for at	least three years fr	om the date	e of the initial contribution, a	ind which is not required to	be used for exem	1pt 30a		 No
b	If "Yes," describ	e the arrangement i	n Part II				304		No
31	Does the organi	zation have a gift ac	ceptance p	olicy that requires the review	of any nonstandard contr	butions?	31		No
32a		zation hire or use th		or related organizations to so	olicit, process, or sell nonce	ash	32a		No
Ь	If "Yes," describ	e ın Part II							<u> </u>
	•	on did not report an	amount in	column (c) for a type of pro	perty for which column (a)	ıs checked,			
For D		nn Act Notice, see the	Instruction	us for Form 990	Cat No. 512271	Schad	ule M (Form	990)	(2017)

Schedule M (Form 990) (2017)	Page 2					
Part II Supplemental Info						
Provide the information required by Part I, lines 30b, 32b, and 33, and whether the organization is reporting in Part						
	I, column (b), the number of contributions, the number of items received, or a combination of both. Also complete					
this part for any add	itional information.					
Return Reference	Explanation					
	Schedule M (Form 990) (2017)					



Return Explanation
Reference

990 Schedule O. Supplemental Information

FORM 990, PART VI, SECTION B, LINE 12C

Return Explanation Reference FORM 990. BOARD OF DIRECTORS VOTES ON COMPENSATION PART VI.

990 Schedule O, Supplemental Information

SECTION B, LINE 15

990 Schedule O, Supplemental Information Return Explanation Reference FORM 990. **UPON WRITTEN REQUEST** PART VI. SECTION C.

LINE 19

Return Explanation
Reference

990 Schedule O. Supplemental Information

FORM 990, PART XII, LINE 2C

THE ORGANIZATION HAS NOT CHANGED ITS OVERSIGHT PROCESS OR SELECTION PROCESS DURING THE TAX

PART XII, VEAR